

Monthly or Quarterly Sales and Use Tax Worksheet

Account Number

Return Period

The 4% column may **only be used** for sales of residential heating fuels and for specific exceptions to the 6% rate. See instructions.

Sales Tax

1. Gross sales, include sales by out-of-state vendors subject to use tax
2. Rentals of tangible property and/or accommodations
3. Communication services
4. Add lines 1, 2, and 3

ALLOWABLE DEDUCTIONS

- 5a. Resale
- b. Industrial processing or agricultural producing
- c. Interstate commerce
- d. Exempt services
- e. Sales on which tax was paid to Secretary of State
- f. Food for human/home consumption
- g. Bad debts
- h. Michigan motor fuel or diesel fuel tax
- i. Other. Identify:
- j. Tax included in gross sales (line 1)
- k. Total allowable deductions. Add lines 5a - 5j
6. Taxable balance. Subtract line 5k from line 4
7. Tax Rate
8. Tax due by rate. Multiply line 6 by the rate given
9. Tax collected in excess of line 8
10. Gross tax due. Add lines 8 and 9
11. Total discount allowed (see chart in instructions)
12. Net tax due. Subtract line 11 from line 10
- 12a. Add the 4% and 6% columns for each tax type
13. Add line 12 columns A and B

A. Use Tax on Sales and Rentals

	6%	4%*
1.		
2.		
3.		
4.		
5a.		
b.		
c.		
d.		
e.		
f.		
g.		
h.		
i.		
j.		
k.		
6.		
7.	x .06	x .04
8.		
9.		
10.		
11.		
12.		

B. Sales Tax

	6%	4%*
1.		
2.		
3.		
4.		
5a.		
b.		
c.		
d.		
e.		
f.		
g.		
h.		
i.		
j.		
k.		
6.		
7.	x .06	x .04
8.		
9.		
10.		
11.		
12.		

12a. _____ 13. _____

Use Tax - Purchases Only

14. Enter your purchases taxable at the 4% rate*
15. Enter your purchases taxable at the 6% rate
16. Add lines 14 and 15. Enter here and on your return

Withholding Tax

17. Gross Michigan payroll and other taxable compensation for the period
18. Michigan income tax withheld

Summary

19. Payment due. Add lines 13, 16 and 18
20. If filing late, enter penalty and interest (see instructions)
21. **Single Business Tax** estimate (see instructions)
22. **TOTAL TAX FOR PERIOD.** Add lines 19, 20 and 21
23. Enter any credit on your account for previous overpayments
24. **TOTAL PAYMENT DUE.** Subtract line 23 from line 22
Enter here and on the return

*The 4% column may **only be used** for purchases used in real estate contracts that cannot be changed or withdrawn if the contract was bid before March 15, 1994 and accepted before June 15, 1994.

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Account Number

Return Period

Sales Tax

	A. Use Tax on Sales and Rentals	B. Sales Tax
1. Gross sales, include sales by out-of-state vendors subject to use tax	1. _____	_____
2. Rentals of tangible property and/or accommodations	2. _____	_____
3. Communication services	3. _____	_____
4. Add lines 1, 2, and 3	4. _____	_____
ALLOWABLE DEDUCTIONS		
5a. Resale	5a. _____	_____
b. Industrial processing or agricultural producing	b. _____	_____
c. Interstate commerce	c. _____	_____
d. Exempt services	d. _____	_____
e. Sales on which tax was paid to Secretary of State	e. _____	_____
f. Food for human/home consumption	f. _____	_____
g. Bad debts	g. _____	_____
h. Michigan motor fuel or diesel fuel tax	h. _____	_____
i. Other. Identify: _____	i. _____	_____
j. Tax included in gross sales (line 1)	j. _____	_____
k. Total allowable deductions. Add lines 5a - 5j	k. _____	_____
6. Taxable balance. Subtract line 5k from line 4	6. _____	_____
7. Tax rate	7. _____ x .06	_____ x .06
8. Tax due by rate. Multiply line 6 by line 7	8. _____	_____
9. Tax collected in excess of line 8	9. _____	_____
10. Gross tax due. Add lines 8 and 9	10. _____	_____
11. Total discount allowed (see charts in instructions)	11. _____	_____
12. Net tax due. Subtract line 11 from line 10	12. _____	_____
13. Add line 12 columns A and B	13. _____	_____

Use Tax - Purchases Only

14. Enter your purchases taxable at the 4% rate*	14a. _____	x .04	14b. _____
15. Enter your purchases taxable at the 6% rate	15a. _____	x .06	15b. _____
16. Add lines 14b and 15b. Enter here and on your return	16. _____		

Withholding Tax

17. Gross Michigan payroll and other taxable compensation for the period	17. _____
18. Michigan income tax withheld	18. _____

Summary

19. Payment due. Add lines 13, 16 and 18	19. _____
20. If filing late, enter penalty and interest (see instructions)	20. _____
21. Single Business Tax estimate (see instructions)	21. _____
22. TOTAL TAX FOR PERIOD. Add lines 19, 20 and 21	22. _____
23. Enter any credit on your account for previous overpayments	23. _____
24. TOTAL PAYMENT DUE. Subtract line 23 from line 22 Enter here and on the return	24. _____

*The 4% rate may **only be used** for purchases used in real estate contracts that cannot be changed or withdrawn if the contract was bid before March 15, 1994 and accepted before June 15, 1994.